

FINANCE DEPARTMENT

**2022 ANNUAL
REPORT**

INTERNAL CONTROLS

MUNIS

- **ALL TRANSACTIONS ARE GENERATED THROUGH THE MUNIS SYSTEM**
- **MUNIS IS DESIGNED IN A WAY THAT APPROVALS ARE REQUIRED FOR A TRANSACTION TO ADVANCE TO THE NEXT STEP**
- **APPROVALS ARE BASED ON A USER'S NETWORK CREDENTIALS AND THIRD-PARTY MULTI-FACTOR AUTHENTICATION**
- **USERS ARE ONLY GRANTED PERMISSION TO AREAS THAT THEY NEED TO PERFORM REQUIRED JOB DUTIES**

PURCHASING

- **PURCHASES > \$5,000**
 - **VENDOR QUOTES OR BIDS (FOR >\$25,000) REQUIRED PRIOR TO PURCHASE**
 - **QUOTES UPLOADED TO MUNIS ACCOUNTING SYSTEM AND REQUISITION IS COMPLETED**
 - **REQUISITION IS A DOCUMENTED REQUEST TO PURCHASE**
 - **APPROVED BY DEPARTMENT HEAD**
 - **APPROVED BY FINANCE**
 - **APPROVED BY COUNTY ADMINISTRATOR**
 - **PURCHASE IS APPROVED**

PURCHASING

- **VENDOR PAYMENTS (INVOICES)**
 - **CLERK ENTERS INVOICE**
 - **DEPARTMENT HEAD APPROVES IN MUNIS (PERSON ENTERING IS NOT PERSON APPROVING)**
 - **IF >\$1,000, COUNTY ADMINISTRATOR APPROVES**
 - **FINANCE APPROVES**
 - **CHECKS/EFT GENERATED BY FINANCE**
 - **ALL CHECKS REVIEWED BY FINANCE COMMITTEE MONTHLY**

PURCHASING

- **VENDOR PAYMENTS (INVOICES) - CONTINUED**
 - **IF CHECK >\$2,500, IT IS MANUALLY SIGNED BY TREASURER OR CLERK**
 - **LIST OF CHECKS SENT TO TREASURER**
 - **TREASURER RECEIVES IMAGES OF ALL CANCELLED CHECKS DIRECTLY FROM BANK**
 - **TREASURER BALANCES CASH**
 - **FINANCE REVIEWS BANK RECONCILIATION**

PURCHASING

- **PURCHASING CARDS**
 - **DEPARTMENT INITIATES TRANSACTION**
 - **FINANCE UPLOADS STATEMENTS TO MUNIS MONTHLY**
 - **DEPARTMENTS ATTACH ALL RECEIPTS AND CODE TRANSACTIONS**
 - **DEPARTMENT HEAD APPROVES**
 - **FINANCE REVIEWS ALL TRANSACTIONS FOR SUPPORT AND PROPRIETY**
 - **FINANCE POSTS TRANSACTIONS**

PAYROLL

- **POSITION CONTROL**
 - **HR SEEKS APPROVAL FROM BOARD FOR NUMBER OF POSITIONS EACH YEAR THROUGH THE BUDGET PROCESS**
 - **POSITIONS ARE ESTABLISHED IN MUNIS**
 - **POSITIONS ARE FILLED BY EMPLOYEES – SO YOU CAN ONLY HAVE AS MANY EMPLOYEES AS APPROVED POSITIONS**
 - **MID-YEAR CHANGES TO POSITIONS ARE APPROVED BY HR COMMITTEE AND BOARD**

PAYROLL

- **RATES OF PAY**
 - **ACCESS TO PAY RATE CHANGES RESIDES WITH HUMAN RESOURCES**
 - **CLERK ENTERS AND HR DIRECTOR APPROVES**
 - **PAPERWORK FORWARDED TO FINANCE FOR REVIEW OF RATE**

PAYROLL

- **TIME ENTRY**
 - **EMPLOYEES LOG TIME INTO EXECUTIME**
 - **EMPLOYEES REVIEW AND APPROVE THEIR TIME EVERY TWO WEEKS**
 - **SUPERVISOR APPROVES TIME**
 - **HOURS AND APPROVALS REVIEWED BY HR**

PAYROLL

- **PAYROLL PROCESSING**
 - **FINAL AMOUNTS ARE REVIEWED BY FINANCE**
 - **FINANCE PROCESSES PAYMENTS TO EMPLOYEES**
 - **AMOUNTS ARE REPORTED TO THE TREASURER**
 - **TREASURER RECONCILES BANK STATEMENT TO MUNIS**

PAYROLL

- **PAYROLL REPORTS**
 - **PREPARED BY FINANCE AND SENT TO IRS**
 - **FINANCE RECEIVES ANY NOTICES REGARDING INACTIVE/INCORRECT SOCIAL SECURITY NUMBERS**

CASH RECEIPTS

- CASH IS RECEIVED BY DEPARTMENTS IN VARIOUS WAYS, EACH HAVE THEIR OWN CONTROLS OVER RECEIPTS
- CASH IS (OR SHOULD BE) DELIVERED TO THE TREASURER'S OFFICE DAILY
- TREASURER GIVES RECEIPT TO DEPARTMENT
- TREASURER ENTERS RECEIPT INTO JDE
- JDE SUMMARIZES CASH RECEIPTS AND GENERATES REPORT

CASH RECEIPTS

- JDE DAILY CASH REPORT IS UPLOADED TO MUNIS EVERY MORNING BY FINANCE
- FINANCE MATCHES THE UPLOADED REPORT TO THE PAPER REPORT AND SUPPORT FROM TREASURER
- TREASURER REVIEWS MUNIS FOR PROPER POSTING OF DAILY CASH
- TREASURER RECONCILES DAILY CASH IN MUNIS TO THE DEPOSIT IN THE BANK

INVESTMENTS

- **DANA – ADVISES PURCHASES AND SALES**
- **PURCHASES MADE BY DANA**
- **DELIVERED TO SCHWAB FOR CUSTODY – THIRD PARTY CUSTODIAN**
- **SCHWAB REPORTS INVESTMENT BALANCES TO JC**
- **JC RECONCILES SCHWAB REPORTS TO DANA REPORTS**

TEAM – IN ORDER OF SENIORITY



CINDY



JAYNE



DONNA



TAMMY



THANK YOU